

REMARKS/ARGUMENTS

Prior to this amendment, claims 1-17 and 19-21 were pending. By way of this amendment, claims 1, 8, and 15 are amended, claims 22-26 are added, and claims 4, 11, 16, 17, and 19-21 are canceled. No new matter is added. Thus, after entry of this amendment Claims 1-15 and 22-26 are pending.

I. Examiner Interview

On September 29, 2010, a telephonic interview was held between Examiner Obeid and the undersigned. During the interview the incorporation of elements of claim 8 into the other independent claims was discussed. Also discussed was amending the claims such that the independent claims in each statutory class contain similar limitations. The undersigned sincerely thanks Examiner Obeid for his time and careful consideration of the arguments and amendments presented.

II. Claim Rejections – 35 USC § 103(a), Knudtzon, McClendon, Beams

Claims 1-4, 8-11, 15-17, and 21 are rejected under 35 U.S.C. § 103(a) as being unpatentable over *Knudtzon* (U.S. Patent No. 7,120,597) in view of *McClendon* (U.S. Publication No. 2003/0046194), and further in view of *Beams* (Beams, Floyd A. – Advanced Accounting, 1992, 5th Edition). This rejection is traversed.

Claims 1, 8, and 15

Each and every limitation of claims 1, 8, and 15 is not taught or suggested by the cited references, alone or in combination. For example, claim 1 recites in part:

a post module configured to post **the at least two rows of transaction details and the at least two rows of consolidated transaction details** to the accounting consolidation ledger after review by a user, wherein posting the at least two rows of consolidated transaction details to the accounting consolidation ledger includes **determining, based on an account code** of the at least one consolidated accounting adjustment entry, **if an entry** in the consolidation ledger **will be created or if an entry that already exists in the accounting consolidation ledger will be updated**, and creating or updating based on the determination. (*emphasis added*).

The office action does not allege such a limitation is taught or suggested by *Knudtson* or *Beams*. The office action at page 5 alleges such a limitation is taught by *McClendon*, paragraphs 5, 34, 38, 41, 42, 68, and 69. However, all of the cited references have been reviewed, and it cannot be determined where an accounting adjustment entry will result in at least two rows of transaction details, based on double entry accounting is disclosed. As such, if at least two rows of accounting details being generated is not taught or suggested in any of the cited references, it is not possible for *McClendon* to teach or suggest a post module configured to post *the at least two rows of consolidated transaction details*.

Furthermore, *McClendon* does not teach or suggest determining, based on an account code of a consolidated accounting adjustment entry, if an entry in the consolidation ledger will be created or updated. Although Paragraphs 68 and 69 of *McClendon* may describe how posting lines can be combined, this does not teach or suggest how the combined posting lines are posted to a ledger. *McClendon* does not describe what happens to the combined posting lines if and when those combined posting lines are posted to a consolidation ledger. Thus, *McClendon* cannot teach or suggest determining if an entry in a consolidation ledger will be created or updated, because *McClendon* does not teach or suggest posting a consolidated entry at all, let alone posting *the at least two at least two rows of transaction details and the at least two rows of consolidated transaction details* to an accounting consolidation ledger.

Withdrawal of this rejection of claim 1 is respectfully requested. Claims 8 and 15 contain limitations that are also not taught or suggested by the cited references for at least some of the same reasons set forth with respect to claim 1. Withdrawal of this rejection of claims 8 and 15 is respectfully requested.

Claims 2-4, 9-11, 16, 17, and 21

Claims 2, 3, 9, 10, 16, and 17 are allowable at least by virtue of their dependence on their respective independent claims. The rejection of claims 4, 11, and 21 is obviated in view of the cancelation of those claims. Withdrawal of this rejection is respectfully requested.

II. Claim Rejections – 35 USC § 103(a), Knudtzon, McClendon, Beams, AAPA

Claims 5-7, 12-14, and 19-20 are rejected under 35 U.S.C. 103(a) as being unpatentable over *Knudtzon* in view of *McClendon* and in view of *Beams* as applied to Claims 1-4, 8-11, 15-17, and 21, and further in view of Applicant Admitted Prior Art (AAPA). This rejection is traversed. The rejection of claims 19 and 20 is obviated in view of the cancelation of those claims. Claims 5-7 and 12-14 are allowable at least by virtue of their dependence on their respective independent claims. Withdrawal of this rejection is respectfully requested.

III. New Claims

Claims 22-26 are added. Claims 22-26 are allowable at least by virtue of their dependence from claim 15. Furthermore, claims 22-26 generally mirror claims 9-14 and are allowable for at least some of the same reasons set forth above with respect to those claims.

CONCLUSION

In view of the foregoing, Applicants believe all claims now pending in this Application are in condition for allowance. The issuance of a formal Notice of Allowance at an early date is respectfully requested.

Further, the Commissioner is hereby authorized to charge any additional fees or credit any overpayment in connection with this paper to Deposit Account No. 20-1430.

If the Examiner believes a telephone conference would expedite prosecution of this application, please telephone the undersigned at 415-576-0200.

Respectfully submitted,

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